

EXHIBIT 2

Miller Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

LEAR CAPITAL, INC.,¹

Debtor.

Chapter 11 – Subchapter V

Case No. 22-10165 (BLS)

**DECLARATION OF LANCE MILLER IN SUPPORT OF DEBTOR’S OBJECTION TO
OHIO DEPARTMENT OF TAXATION PROOF OF CLAIM (CLAIM #163)**

I, Lance Miller, hereby submit this declaration (the “Declaration”), under penalty of perjury:

1. I am a Partner with Paladin Management Group, LLC (“Paladin”), a financial advisory firm with an office located at 633 West 5th Street, 28th Floor, Los Angeles, CA 90071. Paladin has been employed in this bankruptcy case as the financial advisor for Lear Capital, Inc., a California corporation, the above captioned debtor and debtor in possession (the “Debtor”).

2. I have reviewed and am familiar with the contents of the Debtor’s Objection to Ohio Department of Taxation Proof of Claim (Claim #163) (“Objection”).² I submit this Declaration in support of the Objection.

3. Except as otherwise indicated herein, all facts set forth in this Declaration are based upon my personal knowledge of the matters set forth herein and my review of the Debtor’s Books and Records. I am over eighteen years of age and am authorized to submit this Declaration on behalf of the Debtor. If called upon as to testify, I could and would competently testify to the facts set forth herein from my own personal knowledge, except as otherwise stated.

¹ The last four digits of the Debtor’s federal tax identification number are 7197. The Debtor’s address is 1990 S. Bundy Drive, Suite 600, Los Angeles, CA 90025.

² Chaptalized terms used in this Declaration but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

4. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. In evaluating Claim 163 on behalf of the Debtor, I have (a) reviewed Claim 163, (b) made reasonable efforts to research Claim 163 on the Debtor's Books and Records, and (c) determined that Claim 163 should be disallowed and expunged as set forth in the Objection.

5. From such review, the Debtor does not believe that Claim 163 provides prima facie evidence of any valid claim against the Debtor.

6. The Debtor's Books and Records do not list any debt owed to Claimant.

7. The Debtor's accountants, Baker Tilly US, LLP ("BakerTilly"), tried contacting Claimant for more information, or to otherwise resolve Claim 163. I understand that while BakerTilly made contact with Claimant once or twice, Claimant has not provided any additional information and has not responded to BakerTilly's contacts for at least the last 30 days.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 24, 2023.

By: /s/ Lance Miller
Lance Miller